IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF PUERTO RICO

IN RE:)
IRIS V. MULERO RIVERA) No. 11-01093-SEK13
Debtor.) Chapter 13)
OBJECTION TO PLAN	
COMES NOW the United States	s and objects to confirmation of the debtor's
amended chapter 13 payment plan, dat	ted August 4, 2011, because the plan fails to
provide for payment of the United State	es' secured tax claim. On March 16, 2011, the
Internal Revenue Service filed an amend	ded proof of claim for taxes. This proof of claim
contains a secured portion of \$12,348	3.11. The debtor's plan appears to provide
payment of only \$1,800 to the United St	tates on account of this secured tax claim.
WHEREFORE, the United Stat	tes respectfully prays that the Court deny
confirmation of the debtor's amended pl	an dated August 4, 2011.
//	
//	
//	
//	
//	
<i>//</i>	
//	

DATED: August 5, 2011.

JOHN A. DiCICCO

Principal Deputy Assistant Attorney General Tax Division

/s/ W. Bradley Russell

W. BRADLEY RUSSELL PR Bar # G00808 Counsel for the United States U.S. Department of Justice Post Office Box 227 Ben Franklin Station Washington, D.C. 20044

Telephone: (202) 307-0854

E-Mail: William.B.Russell@usdoj.gov

CERTIFICATE OF SERVICE

IT IS CERTIFIED that the foregoing document was served this 28th day of September 2011, by filing the same with the Clerk of the Court using the ECF filing system which shall send notification to the following:

Jose M. Prieto Carballo, Esquire JPC Law Office P.O. Box 336565 San Juan, Puerto Rico 00936-3565

Alejandro Oliveras Rivera Chapter 13 Trustee Post Office Box 9024062 San Juan, Puerto Rico 00902-4062

IT IS FURTHER CERTIFIED that the foregoing document was served the 5th day of August 2011, by United States mail addressed to the following:

Monsita LeCaroz Arribas Office of the United States Trustee Ochoa Building 500 Tanca Street, Suite 301 San Juan, Puerto Rico 00901

/s/ W. Bradley Russell

W. BRADLEY RUSSELL Attorney for the United States U.S. Department of Justice Post Office Box 227 Ben Franklin Station Washington, D.C. 20044 Telephone: (202) 307-0854

E-Mail: William.B.Russell@usdoj.gov

Bar No. G00808